

Respondent Numerical ID# _____ Zip Code _____ ...000-000

Demographics In This Underserved Study Are Not Controlled – They Should Reflect Demos Of Those Qualifying As Underserveds.

For Phone Survey: Record Disposition Of Each Call On This Number. For Online Survey, Keep Careful Tally Of Each Disposition.

	<u>Disconnected</u>	<u>No Answer</u>	<u>Unavailable</u>	<u>Refused</u>	<u>Not Qualified</u>	<u>Complete</u>	
Date _____ Time _____ (AM)(PM)	1	2	3	4	5	6	...000
Date _____ Time _____ (AM)(PM)	1	2	3	4	5	6	...000
Date _____ Time _____ (AM)(PM)	1	2	3	4	5	6	...000
Date _____ Time _____ (AM)(PM)	1	2	3	4	5	6	...000
Date _____ Time _____ (AM)(PM)	1	2	3	4	5	6	...000

INTRODUCTION – NOTE: ANYONE SCREENED MUST BE READ THE CLOSING PRA STATEMENT.

Hello, I’m _____ of Russell Marketing Research, an independent national survey firm. May I speak with a (ROTATE) (male) (female) who is age 18 or over, and who filed his/her Federal income taxes this year? (AFTER REACHING POTENTIAL RESPONDENT, CONTINUE WITH:) We are contacting Taxpayers in this area about participation in a focus group research study. In this study, we will ask about 8 Taxpayers like you to come in and discuss how the IRS can better serve your needs and issues. You will NOT be asked about your personal financial information, nor will we ask for any information that would identify you personally. If you are eligible for this study, you would receive \$75 at the end of the discussion as a way of thanking you for your help in the research. (IF RESPONDENT IS AGREEABLE, CONTINUE WITH:)

Do you or anyone else in your family work in any department or unit within the Internal Revenue Service or IRS? (IF “YES”, THANK AND TERM. IF “NO” CONTINUE WITH:) Would you be interested in participating in this focus group discussion? IF “YES”, CONTINUE. IF “NO”, THANK & RECORD AS “Ref” ON LINE FOR THIS ATTEMPT IN BOX ABOVE. IF “YES”, READ: Thank you. The focus group is intended for a defined group of Taxpayers. So first, let me ask a series of questions to determine if you are among that group. CONTINUE SCREENING.

1. (BY OBSERVATION, RECORD GENDER:) Male.....1 Female.....2 ...000

2. What is your zip code? (ENTER HERE:) _____ ...000

3. Which of the following best describes your age? (CLICK ANSWER BELOW.)

- Under 18.....(TERM)
- 18-25 (CONTINUE WITH Q5).....1 ...000
- 26-35 (CONTINUE WITH Q5).....2
- 36-45 (CONTINUE WITH Q5).....3
- 46-55 (CONTINUE WITH Q5).....4
- 56-64 (CONTINUE WITH Q5).....5
- 65 Or Over (CONTINUE WITH Q6).....6
- REFUSED.....(TERM)

IF 18-64, CONTINUE WITH:

4. Have you **ever filed** Federal income taxes? Yes.....1 No (TERM).....2 ...000

IF 65 +, CONTINUE WITH:

5. And, did you or do you plan to file Federal income taxes **in 2018** for the **tax year 2017**?
 Yes.....1 No (TERM).....2 ...000

6. As you know, the IRS is responsible for applying Federal tax laws. I'm going to describe some situations that might result from the application of Federal tax laws. After I read each one, please tell me if you **have experienced any of these situations in the past 2 years** as a result of the application of Federal tax laws. (READ RANDOMIZED LIST & CLICK ANSWERS IN COL 6.)

7. Now please tell me if you **are currently experiencing any of these situations** as a result of the application of Federal tax laws. (READ & CLICK ANSWERS IN COL. 7.)

COL. 6 COL. 7
 Experienced Currently
 Past 2 Yrs. Experiencing

Economic Harm/Financial Distress

Experiencing economic harm or is about to suffer economic harm.....1 1 ...000

Facing an immediate threat of adverse action.....2 2

Incurring significant costs if relief is not granted
 (including fees for professional representation).....3 3

Suffering irreparable injury or long term adverse impact
 if relief is not granted.....4 4

Tried To Resolve Problem But IRS Couldn't

Experiencing a delay of more than 30 days
 to solve a tax account problem.....5 5

Not receiving a response or resolution to an IRS problem
 by the date promised.....6 6

A system or procedure has either failed to operate as intended,
 or failed to resolve your problem or dispute within the IRS.....7 7

Violation Of Taxpayer Rights

The manner in which tax laws were administered raised considerations
 of equity, or impaired or will impair your rights as a Taxpayer.....8 8

The National Taxpayer Advocate determined that
 compelling public policy warranted assistance to you
 as an individual or a part of a group of Taxpayers.....9 9

None of these.....TERM

IF ANY ANSWER CLICKED UNDER COLS. 6-7, ASK Q8. OTHERWISE, THANK, TERM & TALLY:

8. At any point in your experience with this problem, did you or anyone on your behalf, receive the assistance of a specific department within the IRS called the Taxpayer Advocate Service?

Yes (THANK, TERM & TALLY).....1 No (CONTINUE WITH PARTICIPATION OFFER)....2 ...000

PARTICIPATION OFFER: We'd like you to join us in a group discussion of IRS services for Taxpayers.

You and about 7 other Taxpayers would come to our focus group facility across from MetLife Stadium near Route 3 in East Rutherford on (DATE) at (TIME) and spend about an hour and a half with us.

Your participation is voluntary, and as a thank-you for taking the time to help us, we'll have a \$75 check for you at the end of the group discussion.

Will you join us? IF "NO", THANK & TERM & TALLY. IF "YES", CONFIRM OFFER & **CLOSE:**

We are required by law to report to you the OMB (Office Of Management and Budget) Control Number for this public information request. That number is 1545-1349. In addition, if you have any comments about the time estimate to complete the survey or ways to improve the survey, you may write to the IRS. Would you like the address? (IF YES, ADDRESS IS...) *Internal Revenue Service, Special Services Committee, SE:W:CAR:MP:T:M:S - Room 6129, 1111 Constitution Avenue, NW, Washington, DC 20224.*



2018 UNDERSERVED TAXPAYER FOCUS GROUPS Moderator’s Guide

Dates TBD
 #18-05-233
 OMB CONTROL #1545-1349

Group #1	Underserved Taxpayers	East Rutherford NJ	Date & Time TBD.....1	...000
Group #2	Underserved Taxpayers	East Rutherford NJ	Date & Time TBD.....2	

FOREWORD TO MODERATOR: IT IS IMPORTANT TO STAY ON SCRIPT AS MUCH AS POSSIBLE AND HANDLE EACH GROUP IN A SENSITIVE MANNER BY PLACING YOURSELF IN THEIR SITUATION - REFERRING TO THE GROUP AS “WE/US” AS OPPOSED TO “YOU” WHEN SPEAKING TO THEM ABOUT PROBLEMS WITH THE IRS.

MODERATOR INTRODUCTION & DISCLOSURE

- **Moderator’s Introduction & Ground Rules:** Hello, I’m (MODERATOR), working with Russell Research. Thank you for joining us for this discussion. Throughout the time we’re together here, please remember that this is a free-flowing discussion in which there are no wrong answers. We are looking for your unique and honest point of view. We want to have an open discussion in which every one of you participates spontaneously, so let’s all talk as we have something to say, but also be respectful of others as they try to talk too.
- **Disclosure:** Our 90-minute discussion will be audio and video taped, with a one-way mirror behind me and with colleagues observing and listening to our discussion - looking for ways that the TAS can better assist you with filing taxes. Your participation is voluntary and we are required by law to report to you the OMB (Office of Management and Budget) Control Number for this public information request. That number is 1545-1349. In addition, if you have any comments on ways to improve this research process, you can write to the IRS. Would you like the address? (IF YES, ADDRESS IS...) *Internal Revenue Service, Special Services Committee, SE:W:CAR:MP:T:M:S - Room 6129, 1111 Constitution Avenue, NW, Washington, DC 20224.*
- **Objectives:** All of you were invited here today because you are Taxpayers and we want you to share with us your current and past experiences with the IRS. Please keep in mind that what you say here tonight will in no way be associated with you personally.

RESPONDENT INTRODUCTION

- First, let’s go around the room and introduce ourselves. Tell us your first name only and the general area in which you live. Also, please tell us a bit about your family situation, what you do for a living, how you do your taxes - by yourself, with help from family/friends, or with a professional preparer. And if you own a business, tell us a bit about that. Let’s go around the room.

PAST IRS EXPERIENCES

- **All of us here tonight share two specific experiences:** (1) we have ALL had our problems with the IRS; and (2) when we encountered these problems, we did NOT receive the help of a specific organization within the IRS called the Taxpayer Advocate Service. With that in mind, I would like each of you to describe the process by which you have attempted to resolve your specific problem(s), be it a phone call made, forms filed, hiring a tax professional or attorney, etc. (NOTE: WE ARE NOT PROBING PARTICIPANTS FOR DETAILS OF PROBLEMS SINCE THEY MAY BE TOO PERSONAL FOR A GROUP ENVIRONMENT. INSTEAD, WE WILL LET THEM TALK TO THEIR OWN COMFORT LEVEL AND PROBE WHERE SENSITIVITY PERMITS.)
- Even though all here have not had the help of the Taxpayer Advocate Service, some may have gone to other departments of the IRS for assistance. Can those here who did go to some IRS department other than the Taxpayer Advocate Service talk about your experience with these other departments of the IRS?

Probes:

- Were you able to speak with a live IRS representative right away or did you have to go through several phone prompts?
- If phone prompts: Did you ever get to speak with a live representative?
- If spoke to a live rep:
 - How many times did you try to get through to a live representative?
 - How long did you have to wait on hold to reach an assistor?
 - How many IRS representatives did you talk to?
 - Were the IRS representatives helpful?
 - Were the IRS representatives respectful?
 - Were they fair?
 - Was your problem dealt with in a timely manner by the IRS?
 - Did the IRS reps make you feel like solving your problem was important?
 - Did the IRS reps speak in plain language that you could understand?
 - How many times did you have to talk with an assistor about your issue?
- Overall, were you satisfied with the service you received regarding your specific problem?
- How have your experiences influenced your opinion of the IRS?
- Based on past experiences, how would you handle future problems encountered with your tax return?

TAS AWARENESS

- Think back to before we contacted you and asked you to come here. Even though you had not been to the IRS's Taxpayer Advocate Service for help with your tax problem, had you heard of the Taxpayer Advocate Service before that interview?

Probe Those Who Claim Prior Awareness:

- What is the Taxpayer Advocate Service?
 - Where or how did you hear about it?
 - Did you consider using this service when you had a problem? Why? Why not?
- Let me read a brief description of the Taxpayer Advocate Service. Please listen carefully, as after I have read the description I will have some questions for you.

The Taxpayer Advocate Service (TAS) is an *independent* organization within the Internal Revenue Service that helps Taxpayers and protects Taxpayer rights. Its job is to ensure that every Taxpayer is treated fairly and that Taxpayers know and understand their rights under the Taxpayer Bill of Rights. The Taxpayer Advocate Service helps Taxpayers resolve problems that they can't resolve with the IRS. And the service is free. If Taxpayers qualify for TAS assistance, the Taxpayer is assigned to one advocate who works with the Taxpayer throughout their entire process doing everything possible to resolve their issue. TAS can help if:

- A problem is causing financial difficulty for Taxpayers or their business.
- A Taxpayer faces (or Taxpayer's business is facing) an immediate threat of an adverse action.
- The Taxpayer has tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

OVERALL REACTION TO TAS

- **Based upon what you just heard about TAS...**
 - **What do you think about the Taxpayer Advocate Service?**
 - **What do you think you'd like about this service? Any dislikes? What?**
 - **I'd like each of you to tell me how you think this service works. When would a Taxpayer use this service? At what point in the life of a tax problem would a Taxpayer actually go to the Taxpayer Advocate Service?**
- **If you experience a problem with your Federal Tax Return in the future, would you go to the Taxpayer Advocate Service? Why? Why not?**
- **What do you see as the key benefits of this service? (LADDER UP FROM EACH KEY BENEFIT TO GET BEYOND "IT WOULD HELP TAXPAYERS" – FIND OUT EXACTLY HOW IT WOULD HELP AND WHAT THAT WOULD MEAN TO EACH TAXPAYER PERSONALLY.)**
- **Would this service be personally beneficial to you? How would it help you? (FOR ANY SMALL BUSINESS OWNERS IN THE GROUP: How can it help your business?)**
- **Is it important to know about IRS programs like TAS if you don't currently have a need to use these services? Why/Why not?**
- **How would you feel about the idea of being assigned one person, a case advocate, to work with you on your tax-related situation? What do you think might be the pros and cons of having a case advocate?**
- **In the description of TAS I read, I pointed out that TAS is an independent organization within the IRS. How do you feel about that?**

COMMUNICATION OF TAS

- **How do you currently obtain information or learn about TAS and the specific services that it offers?**

HAND OUT THE SOURCES LIST BELOW & PROBE FOR RESPONSES TO THIS QUESTION:

- **Experiences/direct dealings with the IRS**
- **Advertising (TV/Radio/Print/Pamphlets)**
- **Tax preparation services/accountants**
- **Friends/family**
- **The Internet (specify websites)**
- **Social media (specify sites)**
- **TV/Radio Advertising**
- **Digital Billboards**
- **Other Advertising**
- **Volunteer/Free Tax Help Websites**
- **TAS Website/Taxpayer Advocate's Page At irs.gov**
- **Tax Software Websites**
- **Tax Professionals' Websites**
- **Google Articles/Feeds**
- **Wikipedia**
- **Other Internet Websites**
- **Facebook Advertising**
- **Twitter Advertising**
- **The Taxpayer Advocate's Blog**
- **Medium**
- **LinkedIn**
- **Other Social Media Sites**
- **From An IRS Letter, Publication, Or Form**
- **From A Local Event With A Taxpayer Advocate Service Employee**
- **From A Congressional Office**
- **From A Friend or Family Member**
- **From An Accountant/Professional Tax Preparer**
- **Some Other Way**

COMMUNICATION OF TAS (Cont'd.)

- **What would you suggest would be the best way(s) to make people aware of IRS programs like the Taxpayer Advocate Service?**

LEAVE SOURCES LIST WITH GROUP & PROBE FOR RESPONSES TO THIS QUESTION:

- **Experiences/direct dealings with the IRS**
- **Advertising (TV/Radio/Print/Pamphlets)**
- **Tax preparation services/accountants**
- **Friends/family**
- **The Internet (specify websites)**
- **Social media (specify sites)**
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- **Some Other Way**

COMMUNICATION OF TAS (Cont'd.)

- We talked about social media. Take a look at the different types of social media listed on this sheet. (MODERATOR: HAND OUT "SOCIAL MEDIA" SHEET.) Please tell me which of these social media you use or participate in. And which of these social media do you think would be an appropriate place for the Taxpayer Advocate Service to use to reach out to Taxpayers who might need assistance with an IRS issue?

Bing	Instagram	Reddit	Weather.com
Digg	LinkedIn	Snapchat	WhatsApp
Facebook	Periscope	Stumbleupon	Viber
Flickr	Pinterest	Tumblr	Vine
Google/Google+	Quora	Twitter	YouTube
Others			

PROBLEMS IN PAYING TAXES

- Next, let's talk about why some people encounter a problem with paying their taxes. Can you think of any situations that cause a person to not pay their taxes?
- After voluntary discussion of reasons "why some people don't pay taxes", probe for these reasons if they were not already covered:
 - Not enough money
 - Committing tax fraud and having to pay up for it later.
 - Major life changes such as death of spouse, divorce, illness, etc.
 - Large losses in investments
 - Loss of a job/changes in career
 - Business losses sustained
 - Major losses due to natural disasters
 - Resistance to paying taxes
 - Foreclosure of home
- Are there any other situations that you can think of that cause people to get into trouble with the IRS? Discuss voluntary and then probe.

TAXPAYER RIGHTS

- **Our last topic is about Taxpayer Rights. What rights do you think Taxpayers have concerning their Federal income taxes? MODERATOR: MAKE A LIST OF ALL VOLUNTEERED MENTIONS FOR THE ENTIRE GROUP TO SEE.**
- **Are you aware that the IRS provides a Taxpayer Bill Of Rights? (GET COUNT)**
- **(FOR ANY SAYING “YES”, ASK:) How did you learn about this?**
- **What do you think are the specific rights of Taxpayers in the Taxpayer Bill Of Rights? (LIST OUT)**
- **Here are the specific rights in the Taxpayer Bill Of Rights. Please tell me what each one means to you.**
 - **The Right To Be Informed**
 - **The Right To Quality Service**
 - **The Right To Pay No More Than The Correct Amount Of Tax**
 - **The Right To Challenge The IRS’s Position And Be Heard**
 - **The Right To Appeal An IRS Decision In An Independent Forum**
 - **The Right To Finality**
 - **The Right To Privacy**
 - **The Right To Confidentiality**
 - **The Right To Retain Representation**
 - **The Right To A Fair And Just Tax System**
- **PROBE: How would you expect the IRS apply these rights in your situation?**

WRAP-UP

Before we close, I want to speak with my colleagues observing our discussion and see if they have any further questions for you. (GO TO BACK ROOM/VIDEO STREAMER AND SEE IF ANY FURTHER QUESTIONS AND INSERT THEM HERE.)

(THEN CLOSE WITH...) I want to thank you for your thoughts and comments today. Before we close, I want to give everyone one last opportunity to share any additional feedback you may have about what we’ve talked about here today. (GO AROUND THE ROOM ONE MORE TIME.)